

**OPINION  
57-118**

January 18, 1957 (OPINION)

INSURANCE

RE: Commissioner May Not Grant Extension of Time for Filing  
Annual Statements

Your letter of January 14, 1957, asks for our opinion regarding the matter of whether you, as insurance commissioner, may grant an extension of time for the filing of annual statements as set out in section 26-0705 of the North Dakota Revised Code of 1943.

It is the opinion of this office that you, as commissioner of insurance, may not grant an extension of time for the filing of annual statements.

Section 26-0705 of the North Dakota Revised Code of 1943 specifically provides for the method and time for the filing of annual statements, and section 26-0709 provides specifically for the penalty for those failing to file an annual statement. In neither of these statutes nor in the chapter is there any authority given you for the granting of an extension of time for the filing of annual statements.

LESLIE R. BURGUM

Attorney General